

## **MINUTES**

### **MONTANA SENATE 60th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** By **CHAIRMAN JIM ELLIOTT**, on April 16, 2007 at 8:00 A.M., in Room 405 Capitol.

#### **ROLL CALL**

**Members Present:**

Sen. Jim Elliott, Chairman (D)  
Sen. Jerry W. Black (R)  
Sen. Jeff Essmann (R)  
Sen. Kelly Gebhardt (R)  
Sen. Kim Gillan (D)  
Sen. Dan Harrington (D)  
Sen. Christine Kaufmann (D)  
Sen. Sam Kitzenberg (D)  
Sen. Jim Peterson (R)  
Sen. Bob Story Jr. (R)

**Members Excused:** Sen. Trudi Schmidt (D)

**Members Absent:** None.

**Staff Present:** Lee Heiman, Legislative Branch  
Lois O'Connor, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: None.  
Executive Action: HB 833, HB 529

00:01:13

**EXECUTIVE ACTION ON HB 833**

00:02:10 **SEN. ROBERT STORY** moved that proxy votes NOT be allowed for the purposes of Executive Action on HB 833.

**Discussion:**

00:02:40 Sen. Jim Elliott

00:02:58 Sen. Story

00:03:14 Sen. Elliott

00:03:48 Sen. Gillan to Sen. Elliott

00:03:59 Sen. Gillan to Sen. Story

00:04:47 Sen. Elliott

00:05:57 Sen. Jeff Essmann

00:06:43 Sen. Elliott

00:08:28 Sen. Story

00:08:47 Sen. Gillan

00:10:17 Sen. Elliott

00:13:41 Sen. Story

00:15:12 Sen. Jim Peterson

00:16:53 Sen. Elliott

00:18:26 Sen. Gillan

00:19:53 Sen. Gillan

00:20:40 **REP. RON ERICKSON, HD 93, MISSOULA**, opened his comments on HB 816, legislation that is included in HB 833.

**EXHIBIT**(tas80a01)

**EXHIBIT**(tas80a02)

**EXHIBIT**(tas80a03)

**Opponent Testimony:**

00:28:39 Mary Wittinghill, Executive Director, Montana Taxpayers Association (MonTax)

**Discussion:**

00:29:54 Sen. Essmann to Rep. Erickson

00:32:37 Sen. Essmann to Ms. Wittinghill, MonTax

00:35:08 Sen. Essmann to Brian Staley, Montana Department of Revenue (DOR)

00:37:46 Sen. Kelly Gebhardt to Mr. Staley, DOR

00:38:55 Sen. Peterson to Mr. Staley, DOR

00:39:56 Sen. Kaufmann

00:40:26 Sen. Jerry Black to Sen. Kaufmann

00:41:00 Recess

03:38:15 Reconvene

03:38:21 **SEN. STORY withdrew the previous motion.**

03:38:37 **Motion: SEN. ELLIOTT moved that HB 833 BE CONCURRED IN.**

03:38:58 **Motion: SEN. ELLIOTT moved to amend HB 833 with amendment #HB083302.ALH.**

**EXHIBIT**(tas80a04)

**Business:**

03:39:22 Sen. Story

03:39:40 Sen. Elliott

03:40:46 Sen. Gillan

03:40:54 Sen. Peterson to Sen. Elliott

03:42:37 Lee Heiman, Staff Attorney, Legislative Services Division (LSD)

03:42:58 Sen. Peterson to Sen. Elliott  
03:43:30 Sen. Gebhardt  
03:44:06 Sen. Gillan  
03:44:22 Sen. Essmann to Sen. Gillan  
03:45:05 Sen. Story  
03:45:27 Sen. Gebhardt  
03:45:34 Dan Bucks, Director, Montana Department of Revenue  
(DOR)

[EXHIBIT\(tas80a05\)](#)

[EXHIBIT\(tas80a06\)](#)

[EXHIBIT\(tas80a07\)](#)

**Discussion:**

03:51:24 Sen. Gillan to Sen. Story  
03:53:07 Sen. Gillan  
03:53:47 **Substitute Motion:** SEN. ESSMANN made a substitute  
motion to amend HB 833 with a CONCEPTUAL AMENDMENT.

**Discussion:**

03:55:03 Sen. Dan Harrington  
03:56:22 Sen. Kaufmann  
03:56:47 Sen. Elliott  
04:00:13 Sen. Gebhardt  
04:00:43 **Vote:** Motion on the approval of the CONCEPTUAL  
AMENDMENT failed 5-5 by roll call vote with SEN.  
ELLIOTT, SEN. GILLAN, SEN. HARRINGTON, SEN. KAUFMANN,  
and SEN. KITZENBERG voting no. SEN. SCHMIDT was  
excused.  
04:01:44 **Vote:** Motion that #HB083302.ALH be approved carried 6-  
5 by roll call vote with SEN. BLACK, SEN. ESSMANN, SEN.  
GEBHARDT, SEN. PETERSON, and SEN. STORY voting no. SEN.  
SCHMIDT voted aye by proxy.

04:02:49 **Motion:** SEN. ELLIOTT moved that HB 833 BE CONCURRED IN AS AMENDED.

**Discussion:**

04:03:04 Sen. Gillan

04:03:54 Sen. Story

04:05:05 Sen. Peterson

04:06:27 Sen. Essmann

04:07:50 Sen. Gebhardt

04:08:18 Sen. Harrington

04:09:00 Sen. Elliott

04:11:26 **Vote:** Motion that HB 833 BE CONCURRED IN AS AMENDED carried 6-5 by roll call vote with SEN. BLACK, SEN. ESSMANN, SEN. GEBHARDT, SEN. KITZENBERG, and SEN. PETERSON voting no. SEN. SCHMIDT voted aye by proxy.

**EXECUTIVE ACTION ON HB 529**

04:12:27 **Motion:** SEN. STORY moved that HB 529 BE CONCURRED IN.

**Discussion:**

04:13:55 Mr. Heiman, LSD

04:14:25 **Motion:** SEN. ELLIOTT moved to amend HB 529 with amendment #HB052909.ALH.

**EXHIBIT**(tas80a08)

**Discussion:**

04:15:24 Sen. Harrington to Sen. Elliott

04:16:22 Sen. Peterson to Sen. Elliott

04:16:47 Sen. Gillan to Sen. Elliott rereferred to Mr. Heiman, LSD

04:17:36 Sen. Story to David Hunter, Deputy Director, Montana Department of Revenue (DOR)

04:20:39 Sen. Gebhardt to Sen. Elliott

04:21:16 Sen. Gillan

04:21:28 Sen. Story to Mr. Hunter, DOR

04:22:46 Sen. Gillan to Mr. Hunter, DOR

04:23:18 Sen. Gebhardt

04:23:34 Sen. Essmann to Mr. Hunter, DOR

04:24:19 **Vote:** Motion that #HB052909.ALH be approved carried 8-3 by roll call vote with SEN. GEBHARDT, SEN. PETERSON, and SEN. STORY voting no. SEN. SCHMIDT voted aye by proxy.

04:25:18 **Motion:** SEN. GEBHARDT moved to further amend HB 529 with a CONCEPTUAL AMENDMENT.

04:25:35 **Substitute Motion:** SEN. STORY made a substitute motion to further amend HB 529 with a CONCEPTUAL AMENDMENT.

**Discussion:**

04:25:53 Sen. Elliott

04:26:22 SEN. STORY withdrew the CONCEPTUAL AMENDMENT motion.

04:26:35 SEN. GEBHARDT withdrew the CONCEPTUAL AMENDMENT motion.

04:27:01 **Vote:** Motion that HB 529 BE CONCURRED IN AS AMENDED carried unanimously by voice vote. SEN. SCHMIDT was excused.

**Discussion:**

04:28:04 Sen. Elliott

04:28:39 Sen. Story

**ADJOURNMENT**

Adjournment: 12:30 P.M.

---

SEN. JIM ELLIOTT, Chairman

---

LOIS O'CONNOR, Secretary

JE/lo

Additional Exhibits:

**EXHIBIT ([tas80aad.pdf](#))**